

ANNUAL REPORTS
of the Municipal Officers of
GREENWOOD



1957

Al Martin

ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Greenwood
FOR THE
YEAR ENDING DEC. 31
1957

1958
The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator

LEO COLE

Clerk

ROWENA DUNHAM

Selectmen, Assessors and Overseers of the Poor

NESTOR TAMMINEN

HARRY M. SWIFT

ANDREW E. HAWKINS

Treasurer

JANET S. BOWERS

School Committee

JANET S. BOWERS

ELSIE V. HAWKINS

THERESA MARTIN

Superintendent

DONALD M. CHRISTIE

Road Commissioner

ROY O. MILLETT

Tax Collector

JASON R. BENNETT

Health Officer

JOHN P. LANNI, M. D.

Fire Warden

E. LEE MILLS

Constables

J. R. BENNETT

NESTOR TAMMINEN

LEO COLE

D. W. BENNETT

ROBERT COLE

Plumbing Inspector

MELLEN KIMBALL

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the Town for the year ending Dec. 31, 1957.

ASSESSORS REPORT

List of property at its just value, in the Town of Greenwood, Apr. 1, 1957 made for return to the State Bureau of Taxation, as required by law.

Real Estate, Resident	\$174,420 00	
Real Estate, Non-Resident	252,670 00	
Total		\$427,090 00
Personal Estate, Resident	\$31,705 00	
Personal Estate, Non-Resident	833,340 00	
Total		\$115,045 00
Grand total		\$542,135 00
Value of land	\$165,040 00	
Value of Buildings	262,050 00	
Total		\$427,090 00

TAXABLE LIVESTOCK AND POULTRY

Neat cattle of all kinds	\$5,565 00	
Domestic Fowl	1,795 00	
Horses, sheep, swine, etc.	790 00	
Total		\$8,150 00
Exempt live stock	\$1,215 00	
		\$1,215 00

PERSONAL PROPERTY, INCLUDING LIVESTOCK

Stock in trade	\$11,725 00	
Industrial stock	1,500 00	
Machinery & equipment	41,850 00	
Watercraft	1,805 00	
Lumber & Logs	36,000 00	
Furniture fixtures, etc	8,865 00	
Livestock	8,150 00	
Other kinds of personal property	5,150 00	
Total		\$115,045 00

INDUSTRIAL PROPERTIES

Railroads	\$2,200 00
Light and Power Company	20,000 00
Wood Working Mills	126,400 00
Telephone Companies	2,900 00

Value of Property not included in Valuation

Town property	\$500 00
Property of veterans and widows	3,960 00
Other property exempt by law	1,500 00

APPROPRIATED AND ASSESSED

School Maintenance	\$22,400 00
School Repairs	150 00
Health Nurse	25 00
State Aid Road Construction	1,066 00
Winter Roads	5,000 00
Summer Roads	4,000 00
Interest	350 00
Officers and Miscellaneous	3,000 00
Town Poor	2,500 00
Memorial Day	50 00
Street Lights	565 00
A. D. C.	200 00
Sidewalks	50 00
Tarring Roads	1,000 00
School Kitchen Fund	500 00

Overlay	842 20	
County Tax	2,143 60	
	<hr/>	\$43,841 80
Supplementary		81 00
		<hr/>
Committed for collection May 1st		\$43,922 80

APPROPRIATED FROM SURPLUS

Cutting Bushes	\$400 00	
Town Hall	00	
Publicity Bureau	50 00	
Social Security Benefits	137 71	
Town Dump	84 93	
Civil Defense	00	
Land Survey	00	
Yates Bridge	1,005 92	
New Truck	1,000 00	
	<hr/>	\$2,678 56

TAXES ABATED

O. W. L. & Dorothy Sargent, Error	\$20 00	
Mary Andrews, Error	4 00	
Carson Martin, Not of age	3 00	
Lester Bunker, Paid elsewhere	4 00	
	<hr/>	\$31 00

TOWN OFFICERS' BILLS

Nestor Tamminen	\$285 00	
Harry M. Swift	375 00	
Andrew E. Hawkins	283 00	
James W. Ring, Treas.	58 33	
Janet S. Bowers, Treas.	250 00	
Rowena Dunham, Clerk	50 00	
Jason R. Bennett, Collector	946 31	
Jason R. Bennett, Ballot Clerk	8 00	
Florence Swift, Ballot Clerk	8 00	
	<hr/>	\$2,263 64

MISCELLANEOUS EXPENSES

Postage	\$48 03	
Notary fees	6 50	
Porcupine Bounty	4 50	
Branham Book	6 00	
Typing Checklists	5 00	
Maine Municipal Assn.	60 00	
Auditing 1956 Accts.	244 00	
Printing Reports	150 75	
Books and Blanks	130 98	
Express on Surplus	21 15	
Check Books	7 00	
Treasurer's and Collector's Bonds	35 00	
Lein Discharges	11 00	
Real Estate Transfers	13 50	
Rumford Drug Co., Serum	7 28	
Legal Service	10 00	
Analysis of Water	9 00	
Conveyance	134 14	
Telephone Tolls	35 49	
Cash Expenses	10 17	
Check Fees	1 40	
Saaranen fire	48 00	
Tibbitts fire	25 00	
		\$1,023 89
		<hr/>
		\$3,287 53
Appropriation	\$3,000 00	
Bank Stock tax	51	
Loring, Short & Harmon, refund	24 44	
R. R. & Tel. Tax	10 15	
Lien Costs	168 46	
		<hr/>
		\$3,203 56
Overdrawn		83 97
		<hr/>
		\$3,287 53

ACCOUNTS RECEIVABLE

State Pauper Accounts	\$274 41	
Harold Nutting, Tarring	25 00	
Oiva Hakala, Stumpage	146 75	
	<hr/>	\$446 16
Received of Treas. of State	\$274 41	
“ “ Harold Nutting	25 00	
“ “ Oiva Hakala	146 75	
	<hr/>	\$446 16

ACCOUNTS PAYABLE

National Bank of Commerce, Truck notes	\$8,603 72
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STATE POOR ACCOUNTS

Edwin Rundgren Acct.

Paid Benson Coal & Oil Co.	\$184 03	
Thomas P. Nangle, M. D.	206 50	
Main St. Pharmacy	40 16	
	<hr/>	\$430 69

Albert Henley Acct.

Paid John P. Lanni, M. D.	\$15 00	
C. M. G. Hospital	143 32	
Valley's Market	16 82	
	<hr/>	\$175 14

	\$605 83
Received of Treas. of State	\$605 83

TOWN POOR ACCOUNTS

Roxanna Downs Acct.

Paid Davis Nursing Home	\$520 00	
Ashton's Drug Store	27 90	
C. W. Nelson, M. D.	5 00	
Town of Oxford, Med. Attd.	219 50	
	<hr/>	\$772 40

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Ernest Cole Acct.

Paid Martha Noyes	\$146 00	
Main St. Pharmacy	2 10	
Thomas P. Nangle, M. D.	37 50	
	<hr/>	\$185 60

Iza Libby Acct.

Paid Martha Noyes		\$186 00
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John Penttila Acct.

Paid Natl. Coop. Stores	\$275 59	
Norway Nursing Home	150 00	
Andrew Hawkins	20 00	
Thomas P. Nangle, M. D.	4 00	
	<hr/>	\$449 59

Robert Chapman Acct.

Paid Ora E. Swan, rent	\$60 00	
Valley's Market	53 13	
Town of Bethel	90 59	
Penley Bros.	8 25	
A. E. Hawkins	10 00	
	<hr/>	\$221 97

John Salo Acct.

Paid Penley Bros.	\$28 50	
Thomas P. Nangle, M. D.	4 00	
	<hr/>	\$32 50

Arthur Crockett Acct.

Paid Leach's I. G. A. Store	\$35 52	
Valley's Market	24 12	
	<hr/>	\$59 64

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Case No. 1

Paid Valley's Market	\$38 13	
Shaw's Market	10 04	
	<hr/>	\$48 17
		<hr/>
		\$1,955 87
Unexpended		561 38
		<hr/>
		\$2,517 25
Appropriation	\$2,500 00	
Rec'd of Arthur Crockett	17 25	
	<hr/>	
		\$2,517 25

SUMMER ROADS AND BRIDGES

Salary of Commissioner	\$590 75	
Hand Labor	789 22	
Truck hire	851 90	
Loader hire	466 15	
Bulldozer work	319 25	
Bridge plank	133 12	
Culverts	420 18	
Gravel	136 00	
Grader hire	201 45	
Miscellaneous	499 84	
	<hr/>	\$4,407 86
Appropriation	\$4,000 00	
Damage to Bridge	64 25	
	<hr/>	
		\$4,064 25
Overdrawn		343 61
		<hr/>
		\$4,407 86

WINTER ROADS

Salary of Commissioner	\$641 25
Hand labor	1,103 45
Trucks	1,483 70

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Bulldozer	315 00	
Sand loader	70 00	
Treas. of State, Rd. Maint.	61 60	
Salt	336 00	
Freight on same	333 72	
Miscellaneous supplies	364 44	
Hired breaking	14 00	
Plow, parts and repairs	819 72	
Insurance	183 40	
Loader rental	500 00	
From Equipment acct.	168 86	
		<hr/>
		\$6,295 14
Unexpended		88 71
		<hr/>
		\$6,383 85
Appropriation	\$5,000 00	
Rec'd of Treas. of State	1,383 85	
		<hr/>
		\$6,383 85

CUTTING BUSHES

Payrolls	\$398 20	
Unexpended	1 80	
		<hr/>
		\$400 00
Appropriated from Surplus		\$400 00

TARRING ROADS

Paid Treas. of State		\$1,037 15
Appropriation	\$1,000 00	
Overdrawn	37 15	
		<hr/>
		\$1,037 15

STATE AID CONSTRUCTION

Paid Treas. of State		\$1,066 00
Appropriation		\$1,066 00

YATES BRIDGE

Paid Treas. of State		\$2,376 00
Rec'd of Bethel Savings Bank	\$902 41	
Rec'd of Proceeds on Bond	467 67	
Appropriated from Surplus	1,005 92	
	<hr/>	\$2,376 00

TOWN ROAD IMPROVEMENT

Salary of Foreman	\$169 20	
Hand Labor	566 13	
Truck hire	444 60	
Bulldozer work	1,092 50	
State Shovel	728 00	
Culverts	1,636 24	
	<hr/>	\$4,636 67
Rec'd of Treas. of State		\$4,636 67

SIDEWALKS

Payroll	\$49 55	
Unexpended	45	
	<hr/>	\$50 00
Appropriation		\$50 00

STREET LIGHTS AND BEACON

Paid Central Me. Power Co.	\$413 07	
Roy Barker	3 30	
Unexpended	148 63	
	<hr/>	\$565 00
Appropriation		\$565 00

TOWN HALL

Paid Central Me. Power Co.	\$22 06	
C. W. Lamb	30 66	
Paid Balance	7 28	
	<hr/>	\$60 00
Rec'd for Rent		\$60 00

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FIRE EQUIPMENT ACCOUNT

Credited general funds	\$964 80
Rec'd of Bethel Savings Bank	\$964 80
Balance in Fund Dec. 31, 1957	\$432 51

A. D. C.

Paid Treas. of State	\$53 10
Unexpended	146 90

	\$200 00
Appropriation	\$200 00

INTEREST ACCOUNT

Balance	\$393 00
Appropriation	\$350 00
Rec'd Interest on liens	43 00
Rec'd Interest on Bonds	50 00
	\$443 00

FOREST FIRES ACCOUNT

Paid Woodstock Fire Dept.	\$43 50
Payrolls	102 50
	\$145 00
Rec'd of Treas. of State	\$44 75
Charged to Surplus	100 75
	\$145 00

ADVERTISING MAINE

Paid Maine Publicity Bureau	\$50 00
Appropriated from Surplus	\$50 00

SCHOOL KITCHEN FUND

Unexpended	\$500 00
Appropriation	\$500 00

SOCIAL SECURITY ACCOUNT

Paid State Retirement System	\$137 71
Appropriated from Surplus	\$137 71

COUNTY TAX

Paid County Treas.	\$2,143 60
Assessed	\$2,143 60

MEMORIAL DAY

Paid Harry Z. Swan, Jr.	\$50 00
Appropriated	\$50 00

CEMETERY ACCOUNTS

1956 Paid Irving Martin	\$16 00	
C. E. Cross	10 50	
D. E. Cole	10 00	
Charged Cordwell Fund	\$16 00	\$36 50
Surplus	10 50	
Hicks Fund	10 00	
1957 Paid Mt. Abram Cemetery Co.	\$10 00	\$36 50
I. F. Martin	16 00	
C. E. Cross	16 10	
Irving Cole	9 20	
Charged Fifield Fund	\$16 00	\$51 30
Hicks Fund	9 20	
Surplus	16 10	
Rec'd of Demond Fund	10 00	
		\$51 30

CEMETERY TRUST FUNDS

Cordwell Fund	\$300 00	
Demond Fund	135 00	
Fifield Cummings Fund	50 00	
Hicks Fund	50 00	
Hicks Maintenance Fund	50 00	
		\$585 00

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Interest to Dec. 31, 1957	\$251 26	
Balance		\$251 26

Richardson Fund

Rec'd of Richardson Heirs		\$100 00
Interest to Dec. 31, 1957	\$36 71	
Balance		\$36 71

MINISTERIAL AND SCHOOL FUND

Principal		\$483 00
Interest to Dec. 31, 1957	\$218 09	
Balance		\$218 09

Accumulated Interest on Cemetery Funds Dec. 31, 1957

Cordwell Fund	\$128 84	
Demond Fund	57 99	
Fifield Fund	21 48	
Hicks Fund	21 47	
Hicks Maintenance	21 48	
		\$251 26

NEW TRUCK ACCOUNT

Paid Morrison Motors Inc.		\$9,603 72
Rec'd of Bank of Commerce	\$8,603 72	
Appropriated from Surplus	1,000 00	
		\$9,603 72

TOWN TRUCK OPERATION

Paid Morrison Motors Inc.	\$9,603 72	
Payroll	41 81	
		\$9,644 53
Rec'd on payrolls		\$81 00
Balance against Truck		\$9,563 53

REPORT OF TAX COLLECTOR

Town of Greenwood 1957 Taxes

Commitment	\$43,841 80	
Supplementary	81 00	
		\$43,922 80
Dec. 31, Collected	\$41,709 40	
Uncollected	2,183 40	
Abatements	30 00	
		\$43,922 80

Collected since Dec. 31, \$468.20.

1957 Excise Tax, \$2,844.15.

JASON R. BENNETT

RESIDENT UNCOLLECTED 1957 TAXES

	Poll	Real Estate	Personal
Hakala, Stanley		\$96 00	
Lowe, Harry L	*\$3 00	98 00	\$4 00
Rundgren, Edwin	* 3 00	*56 00	* 80
Salo, John		3 20	
Saarinen, Keijo	* 3 00		
Batchelder, Orrie	3 00	16 00	4 00
Cross, Sylvia		78 00	
Croteau, Paul, Sr.		76 00	
Croteau, Paul, Jr.		72 00	
Cummings, Murry			4 00
Deegan, Joseph P.		112 00	
Hebert, Joseph E.		32 00	
Hebert, Joseph		38 00	
Henley, Fay E.		26 00	
Jordan, Thomas		240 00	95 20
Mason, Georgie		30 00	6 00

	Poll	Real Estate	Personal
Mason, heirs of Charles B.		2 80	
Morgan, Leroy D.	* 3 00	46 00	4 00
Martin, Norma		46 00	
Roberts, Wendall F.		54 00	*20 80
Swan, Ernest		50 00	4 00
Tibbetts, Henry V.	3 00	20 00	80
Wilson, Irene		94 00	
Waterhouse, Lawrence	* 3 00		* 80
	\$21 00	\$1,286 00	\$144 40

Total \$1,451.40.

* Paid since Dec. 31.

NON-RESIDENT UNCOLLECTED 1957 TAXES

	Real Estate	Personal
Calleson, Arthur & Alice	* \$78 00	
Day, Joseph	16 00	
Foster, Robert	* 76 00	
Hosmer, Bruce & Hazel	12 00	
Millett, Verna & Marion	* 72 00	
Miles Charing Mines Inc.	152 00	
Brooks, Francis	* 80	
Cummings, Ray & Roy	* 18 00	
Cole, Archie W.	14 00	
Couture, Hector	16 00	
Cushman, Horace, heirs of	44 00	
Denardo, Antonio	40 00	\$1 20
Gibson, Leslie	* 38 00	
House, Belmont	16 00	
Kimball, May L.	42 00	
Swan, Robert	4 00	
Swain, Roscoe & Bernice	* 92 00	
	\$730 80	\$1 20

Total \$732.00.

* Paid since Dec. 31.

JASON R. BENNETT, Collector

REPORT OF TREASURER

Janet S. Bowers, in account with the Town of Greenwood
for the year ending December 31, 1957

Dr.

Cash on hand Jan. 1, 1957	\$13,527 44
Treasurer of State	
Health and Welfare	880 24
Snow Removal	1,383 85
Bank Stock Tax	51
Forest Fire Reimbursement	44 75
Education	9,853 00
R. R. & Tel. Tax refund	10 15
Town Road Improvement	4,636 67
Hall Rental	60 00
Harold Nutting, tarring driveway	25 00
Bethel Savings Bank	
Fire Equipment Account	964 80
Protected Reserve	902 41
National Bank of Commerce	
Truck Loan	8,603 72
Protected Reserve Bond	467 67
Social Security	26 24
Tax Liens & Interest	762 12
Town of Newry, School Maintenance	11 80
Town of Bethel, Conveyance	20 00
Harwood-Flynt Const. Co., Refund	64 25
Sale of Tax Acquired Property	150 00
Oiva Hakala, Stumpage	146 75
Loring, Short & Harmon, Refund	24 44
U. S. Treasury, Interest on Bonds	37 50
Jason R. Bennett, Tax Collector	
1956 Tax	1,707 49
1957 Tax	41,709 40
1957 Excise Tax	2,663 18
1958 Excise Tax	180 97
	<hr/>
	\$88,881 60

Cr.

Paid Town Warrants	\$69,765 03	
Cash to Balance	19,116 57	
	<hr/>	\$88,881 60

ANNUAL REPORT OF THE
PUBLIC HEALTH NURSING SERVICE
GREENWOOD — 1957

The cooperative efforts and observations of school personnel and public health personnel are necessary to control, limit and prevent rheumatic fever, cardiac disorders, diabetes, dental caries, epilepsy, and other ailments.

Continuous health supervision of the pre-school child is such a great importance to his future health; parents should be urged to keep him under private medical or dental care, or take him to community clinics, such as the well-child health conferences.

In January and February, third polio immunizations were given along with firsts and seconds—thus making a nearly 100% immunized school population. The pre-school age group received their polio immunization in February.

It is desirable for communities to form a health council or to have a sponsoring active organization support the public health nursing program. No complete health program can be successfully carried out without the support, understanding and active participation of the community.

In closing, I wish to thank the volunteer helpers, the school personnel and all others who have assisted with the health program this year.

Respectfully submitted,

(Miss) VELMA M. SPENCER
Public Health Nurse

REPORT OF TOWN CLERK

To the Selectmen of the Town of Greenwood :

Number of Births	17
Number of Marriages	6

DEATHS

January 17, in Portland, Me., Horatio Ambrose Farr, age 80 years. Birthplace, Greenwood, Me. Cause of death, Acute Coronary Thrombosis.

March 14, in Greenwood, Me., Ruby D. Mason, age 66 years. Birthplace, Greenwood, Me. Cause of death, Acute Myocardial Infraction.

March 20, in Lewiston, Me., Carroll H. Brewster, age 74 years. Birthplace, Leeds, Me. Cause of death, Congestive Heart Failure.

March 20, in Portland, Me., Herbert C. Ayer, age 80 years. Birthplace, Greenwood, Me. Cause of death, Cerebral Thrombosis.

April 10, in Norway, Me., Clara May Ayer, age 73 years. Birthplace, Woodstock, Me. Cause of death, Arteriosclerosis.

April 13, in Woodstock, Me., Wallace H. Whitman, age 80 years. Birthplace, Greenwood, Me. Cause of death, Senility.

May 4, in Greenwood, Me., Brian Ellsworth Hathaway, age 7 years. Birthplace, Brockton, Mass. Cause of death, Collision with automobile.

May 9, in Portland, Me., Ella Tibbetts Cole, age 84 years. Birthplace, Norridgewock, Me. Cause of death, Cerebral Hemorrhage.

May 18, in Lewiston, Me., Carolyn N. Brewster, age 88 years. Birthplace, Lisbon, Me. Cause of death, Arteriosclerosis.

June 17, in Freeport, Me., Omar P. Brown, age 88 years.
Birthplace, Greenwood, Me. Cause of death, Arterio-
sclerosis.

July 3, in Greenwood, Me., Felix Delphis Thibeault, age 71
years. Birthplace, Percy, N. H. Cause of death, Drowned.

August 2, in Hartford, Conn., Charles Albert Raymond, age
1 day, 20 hrs. Birthplace, Hartford, Conn. Cause of
death, Premature birth.

August 15, in Greenwood, Me., Lillian M. Fiske, age 82 years.
Birthplace, Waterford, Me. Cause of death, Arterio Sele-
rosis.

August 18, in Norway, Me., Walter Sherman Ring, age 68
years. Birthplace, Greenwood, Me. Cause of death, Heart
Disease.

September 23, in Greenwood, Me., Wesley C. Kimball, age
86 years. Birthplace, Milton Plantation, Me. Cause of
death, Acute Bronchitis.

October 10, in Norway, Me., Ida M. Emmons, age 65 years.
Birthplace, Greenwood, Me. Cause of death, Hypostatic
Pneumonia.

October 12, in Greenwood, Me., Peter J. Kuvaja, age 71 years.
Birthplace, Finland. Cause of death, Coronary Artery
disease.

October 23, in Norway, Me., Kusti R. Tamminen, age 75 years.
Birthplace, Finland. Cause of death, Peritonitis.

October 23, in Lewiston, Me., Leo G. Cole, age 61 years. Birth-
place, Greenwood, Me. Cause of death, Bronchial Asthma.

December 12, in Norway, Me., Ara Marshall Whitman, age 77
years. Birthplace, Greenwood, Me. Cause of death, Hypo-
static Pneumonia.

December 11, in Bethel, Me., Joel Frank Harthorne, age 81
years. Birthplace, Lincoln, Me. Cause of death, Chronic
Myocarditis.

Respectfully submitted,

ROWENA DUNHAM, Town Clerk

REPORT OF AUDITOR

Readfield, Maine

January 23, 1958

Board of Selectmen

Greenwood, Maine

Gentlemen:

In accordance with the provisions of Chapter 405, Public Laws of 1957, and at your request, the financial records of the Town of Greenwood have been audited for the year ended December 31, 1957.

As required by Statute, one copy of this report together with the audit procedural form prescribed by Chapter 311, Public Laws of 1957, have been forwarded to the State Department of Audit.

The examination was in the form of a limited general audit as prescribed by the National Committee on Governmental Accounting. Audit analysis was on a basis consistent with the preceding year and included all procedures considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial affairs of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

All of which is respectfully submitted.

C. R. WOODMAN

Public Accountant

This is to certify that a complete report of audit is on file with the selectmen and treasurer.

HARRY M. SWIFT

COMMENTS

TOWN OF GREENWOOD

January 1, 1957 to December 31, 1957

An audit of the financial records of the Town of Greenwood has been completed for the municipal year ended December 31, 1957. The audit included an examination of the financial records maintained by the Assessors, Selectmen, Tax Collector and Town Treasurer and the town meeting records of the Town Clerk.

An analysis of the results of the year's operations revealed that available funds exceeded expenditures \$4,519.99. Overdrafts and unexpended balances are summarized as follows:

Operating Accounts

Unexpended balances	\$5,343.57
Overdrafts	823.58
	<hr/>
Net Unexpended Balances	\$4,519.99
	<hr/>

Recommendations

The monthly bank statement should be reconciled with the cash book at least monthly.

An accurate account must be kept of monies deducted from the pay of town employees and care taken that the full amount due government agencies is disbursed to them on income tax and social security accounts. It is suggested that if accounts are reconciled and checks drawn monthly this reconciliation might be made more readily.

Assets

The cash balance of \$19,392.20 was reconciled with a statement furnished by the National Bank of Commerce, Portland, Me. (Schedule A-1). Cash was counted at the audit date and reconciled with the closing balance. Cash receipts and deposits were analyzed on a monthly basis.

Other assets were reviewed and reconciled with balances shown on the records of the Secretary. Investments were verified by physical examination. Letters of verification were utilized on a sample basis and receipts issued after the close of the year were reviewed to verify other balances.

Liabilities

The town's only recorded liability at the audit date consisted of withholding tax deductions in the amount of \$277.60. This consisted of deductions from the checks of the town employees for the month of December in the amount of \$208.50 and underpayments in the second and third quarters in the amount of \$23.20 and \$45.90 respectively.

Reserves and Surplus

The appropriation account balances at the year end totaled \$3,588.52 (Exhibit D), representing educational account balances carried forward as required by Statute.

An overage in the Treasurer's cash account is reflected in the balance sheets as a treasurer's suspense account. Audit analysis undertaken to determine the source of these funds indicated that the overage resulted from the underpayment of town obligations, since all receipts were deposited in full. This account is available to satisfy any obligation of the Town revealed in its subsequent operations.

Surplus

The unappropriated surplus at the year end amounted to \$19,793.04, an increase of \$2,020.12 as compared with the preceding year. This increase was occasioned principally by the excess of available funds over expenditures of \$4,519.99 less transfers to operating accounts of \$2,810.85. Full detail is presented in Exhibit C.

Trust and Reserve Funds

Trust fund principals totaled \$1,168.00 while unexpended income amounted to \$259.33. These were represented by time deposits of \$1,674.06 with the amount of \$244.95 due the general fund.

The examination indicated that trust fund disbursements are being made from the general fund checking account, with

an asset account set up at the year end to show the amount due from the trust fund time deposits. It is suggested that a transfer be made from trust fund time deposits to the general fund to satisfy this account.

The Road Improvement reserve fund was transferred in full during the year to the Gates Bridge Construction, as authorized by Article 33 of the 1957 town meeting.

The Fire Protection reserve fund amounted to \$432.51 at the year end. This amount was represented by a time deposit. The amount of \$964.80 was transferred to the general fund during the year.

General

The examination of the Town Clerk's records revealed that transfers from surplus to certain operating accounts totaling \$2,810.85 were authorized by the townspeople.

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. External verifications were utilized on a sample basis to determine the accuracy of recorded assets. Receipts, vouchers, and cancelled checks were examined for a selected period. Major fluctuations in revenue and expense were reviewed. Bond coverage was reviewed and listed. Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. Treasurer's receipts and deposits were analyzed and warrants and bank charges were reviewed to determine the source of an overage in the Treasurer's cash account. Withholding tax deductions and the quarterly payment to the Director of Internal Revenue were analyzed to determine its correctness of payments on these accounts.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at December 31, 1957, and the result of its operations for the year then ended.

EXHIBIT A

TOWN OF GREENWOOD

December 31, 1957 December 31, 1956

GENERAL FUND

Assets

Cash on Hand (Sch. A-1)	\$19,392.20	\$13,527.44
Accounts Receivable (Sch. A-2)	43.04	342.45
Taxes Receivable (Sch. A-3)	2,183.40	2,135.74
Investments (Sch. A-4)	1,000.00	1,000.00
Tax Liens (Sch. A-5)	101.15	461.87
Tax Acquired Property (Sch. A-6)	704.95	578.26
Due from Trust Funds (Sch. A-7)	244.95	193.65
Due from Reserve Funds		714.80
TOTAL—GENERAL FUND	\$23,669.69	\$18,954.21

Liabilities

Withholding Taxes	\$277.60
-------------------	----------

Reserves

Treasurer's Suspense Account	10.53	
Appropriation Balances (Ex. D)	3,588.52	\$1,181.29

Surplus

Unappropriated (Ex. C)	19,793.04	17,772.92
TOTAL—GENERAL FUND	\$23,669.69	\$18,954.21

TRUST AND RESERVE FUNDS

December 31, 1957 December 31, 1956

Assets

Trust Funds

Time Deposits (Sch. A-7)	\$1,674.06	\$1,620.98
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TOTAL—TRUST FUNDS	\$1,674.06	\$1,620.98
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Reserve Funds

Time Deposits	\$432.51	\$2,208.53
---------------	----------	------------

Investments		500.00
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TOTAL—RESERVE FUNDS	\$432.51	\$2,708.53
---------------------	----------	------------

TOTAL—TRUST AND RE- SERVE FUNDS	\$2,106.57	\$4,329.51
------------------------------------	------------	------------

Liabilities

Trust Funds

Principals	\$1,168.00	\$1,168.00
------------	------------	------------

Income	261.11	259.33
--------	--------	--------

Due General Fund	244.95	193.65
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TOTAL—TRUST FUNDS	\$1,674.06	\$1,620.98
-------------------	------------	------------

Reserve Funds

Fire Protection Fund	\$432.51	\$631.94
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Road Improvement Fund		1,361.79
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Due General Fund		714.80
------------------	--	--------

TOTAL—RESERVE FUNDS	\$432.51	\$2,708.53
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TOTAL—TRUST AND RE- SERVE FUNDS	\$2,106.57	\$4,329.51
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REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of Greenwood:

In general, the work of your boys and girls in the elementary schools is very satisfactory. The spirit on the whole is pleasing. Nearly all pupils are going on to high school and in most instances they are doing creditable work.

The total financial needs next year for school maintenance will be somewhat over \$3,000 more than was spent in 1957. Two thousand of this will be needed to pay tuition for an increased number of high school pupils at an increased per pupil cost. Approximately another thousand will be needed to pay the teachers in accordance with the state minimum salary law.

However, the financial picture is much brighter than the above would indicate. Nearly two thousand dollars of additional state funds were received this year, thus causing a very substantial balance. Your school committee is recommending that some of this balance be used to keep the 1958 appropriation down. As you will notice below, the recommendation is \$400 less than was raised last year.

The Locke Mills School Lunch Kitchen project should continue to get town support. At present there is available the \$500 appropriated last year plus a donation of \$250 from Ekeo Foundation. If much of the work could be done as a community project, with donated labor, the above figures could well be nearly half of the total requirement.

Other repairs considered for the coming year are to shingle part of the Locke Mills building and adequately light one classroom.

I wish to express my appreciation for all assistance by those with whom I have worked for the betterment of the Greenwood schools.

Following are the recommendations of the school committee. For School Maintenance—\$22,000 (arrived at as follows):

Instruction	\$12,350	
High School Tuition	13,300	
Conveyance	3,350	
Fuel	1,000	Expected Receipts \$9,690
Janitors	900	
Elementary Tuition	950	
Textbooks	400	
Supplies	550	
Supervision	750	
Insurance	170	
Medical Inspection	30	

Total \$33,750 less receipts equals \$24,060

Committee recommends taking \$2,060 from balance making \$22,000 needed for 1958.

For Repairs, \$250.00.

Respectfully submitted,

DONALD CHRISTIE, Supt. of Schools

FINANCIAL REPORT

SUMMARY OF SCHOOL MAINTENANCE

Resources

Balance Jan. 1, 1957	\$1,219 42
Appropriation	22,400 00
State of Maine	9,853 00
Miscellaneous	31 80

\$33,504 22

Expenditures

Instruction	\$11,454 00
High School Tuition	11,304 78
Conveyance	3,130 40

Fuel	1,008 07	
Janitors	863 54	
Elementary Tuition	662 40	
Textbooks	512 13	
Supplies	572 80	
Supervision	766 77	
Insurance	115 81	
Medical Inspection	25 00	
		<hr/>
		\$30,415 70
Balance Jan. 1, 1958		<hr/>
		\$3,088 52

DETAIL OF EXPENDITURES

Instruction

Floribel Haines	\$2,536 00	
Colista Morgan	2,336 00	
Miriam McAllister	2,339 50	
Doris Hayes	2,090 00	
Mary Andrews	1,968 00	
Substitute teachers	184 50	
		<hr/>
		\$11,454 00

High School Tuition

Gould Academy	\$3,727 29	
Town of Woodstock	4,298 73	
Town of Paris	3,278 76	
		<hr/>
		\$11,304 78

Conveyance

Ella Cole	\$1,554 00	
Andrew Hawkins	896 40	
Richard Young	680 00	
		<hr/>
		\$3,130 40

Fuel

John P. Cullinan	\$1,008 07
------------------	------------

Janitors

Ella Cole	\$608 00
Duane Hayes	160 00
Lempi Cyr	20 00
Walter Appleby	18 00
Edla Tamlander	20 00
Miscellaneous	36 74

\$863 54

Elementary Tuition

Town of Bethel	\$662 40
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Textbooks

John C. Winston	\$25 54
Houghton Mifflin Co.	108 17
Am. Educ. Pub.	48 50
Ginn & Co.	149 27
Am. Book Co.	81 51
Benefic Press	26 89
Silver Burdett Co.	18 44
Laidlaw Bros.	19 02
World Book Co.	19 12
Miscel. textbooks	15 67

\$512 13

Supplies

Central Maine Power Co.	\$129 56
Milton Bradley Co.	17 95
Berry Paper Co.	20 11
J. L. Hammett Co.	306 23
Cascade Paper Co.	20 30
D. K. Hammett	16 73
Gledhill Bros.	21 83
Miscel. Supplies	40 09

\$572 80

Supervision

Donald Christie	\$637 26
Town of Bethel	122 01
Miscellaneous	7 50

\$766 77

Insurance

Thomas Brown	\$61 30
W. J. Wheeler	27 00
Harrison Mutual	12 51
State of Maine	15 00

\$115 81

REPAIR ACCOUNT

Appropriation \$150 00

Expenditures

Brooks Bros.	\$71 69
C. E. Merrill	10 05
E. G. Blake	111 21
Lenas Holt	12 00
Arthur Crockett	17 25
H. M. Swift	23 82
Miscellaneous Repairs	10 85

\$256 87

Overdraft Jan. 1, 1958

\$106 87

WARRANT FOR TOWN MEETING

To Jason R. Bennett, a constable in the Town of Greenwood,
in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at Town Hall, at Lockes Mills village, in said town, on Monday, the third day of March, 1958, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1957.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sum of money the town will vote to pay per day to the selectmen, assessors and overseers of the poor, for their services. *\$10.00 per day*

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the following accounts:

1. School maintenance. *\$22,000*

2. Repairs. *-\$500.00*

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1957.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health for local services.

Art. 13. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction under provisions of section 19, Chap. 28 R. S. of 1930 or under provisions of section 3, Chap. 289, Public Laws of 1937.

Art. 14. To see what sum the town will vote to raise and appropriate for winter roads, snow removal, sanding, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for summer roads and bridges.

Art. 16. To see what sum of money the town will vote to raise and appropriate for payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for town officers' salaries and miscellaneous expenses.

Art. 18. To see what sum of money the town will vote to raise and appropriate for the support of the town poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observance.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights and the traffic beacon

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children. (Mother's Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks, teams and tractors for labor on the town roads.

Art. 23. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Handwritten notes:
 \$25.00
 \$1,066.00
 \$6,000
 \$1,000
 \$400.00
 \$3,000
 \$2,000
 \$500.00
 \$4,000.00
 \$35.00
 \$1,000.00
 Same

Art. 24. To see if the town will vote to authorize the selectmen to insure the town equipment against property damage and personal liability.

yes

Art. 25. To see if the town will vote to authorize the selectmen and treasurer to procure temporary loans in anticipation of taxes for the purpose of paying obligations of the town; such loans to be paid during current municipal year out of monies raised during said year by taxes, and loans not to exceed in the aggregate \$18,000.00.

yes

Art. 26. To see if the town will vote to authorize the selectmen and treasurer to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town and convey the same by quit claim deed. Such real estate to be advertised for thirty days.

yes

Art. 27. To see if the town will vote to raise and appropriate a sum of money to tar the improved sections of Howe Hill Road, Bird Hill Road, and Crazy Knoll Road, and a section of road near Glenn Yates'.

\$3,000

Art. 28. To see if the town will vote to raise and appropriate a sum of money for permanent repairs of the Morgan Brook Bridge (so called), and fix that sum.

State Aid

Art. 29. To see if the town will vote to raise and appropriate a sum of money for building a kitchen at the Lockes Mills school, and fix that sum.

Art. 30. To see if the town will vote to raise and appropriate the sum of \$420.00 necessary to cover the street lighting service to the Town for the current fiscal year under the contract with the Central Maine Power Company.

Art. 31. To see what sum the town will vote to raise and appropriate for cutting bushes along the town highways.

\$400.00

Art. 32. To see what sum of money the town will vote to raise and appropriate for town hall expenses for 1958.

Surplus

Art. 33. To see if the town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and attractions of the State of Maine.

\$50.00
Surplus

Art. 34. To see what sum of money the town will vote to raise and appropriate for its share of Social Security benefits for its employees.

Art. 35. To see what sum of money the town will vote to raise and appropriate for carrying on a Dutch Elm Disease Prevention Program as recommended by the Maine Forest Service, for the purpose of protecting elm shade trees. Two dollars per tree recommended by the Maine Forest Service.

Art. 36. To see what sum of money the town will vote to raise and appropriate for the support of the town dump.

Art. 37. To see if the town will vote to raise and appropriate a sum of money for Rumford Community Hospital.

Art. 38. To see if the town will vote to raise and appropriate a sum of money for Civil Defense and Public Safety, and to pay expenses of local Civil Defense Directors.

Art. 39. To see if the town will vote to purchase an International Loader of Carter Equipment Co. for \$3650.00 with an allowance of \$1000.00 for the Cletrac Tractor and a credit of \$500.00 paid for rental on Loader.

Art. 40. To see how the town will vote to authorize the selectmen and treasurer to pay for the International Loader, and to take such action as may be necessary.

Art. 41. To see if the town will vote to authorize the selectmen and treasurer to give Henry C. Leach, a quit claim deed of a small triangular piece of land North of his house.

Art. 42. To see if the town will authorize the selectmen to contract with the Central Maine Power Co. for an additional street light on Crazy Knoll.

Art. 43. To see if the town will vote to replace the present wood panel in the Honor Roll with a granite plaque complete with names of all Veterans of World War I, World War II, and Korean War, and raise and appropriate the necessary money.

Art. 44. To see if the town will vote to purchase and install materials for dry hydrants at three locations in town, 1. At the end of the bridge near the junction of the Greenwood and Crazy Knoll roads, 2. beside the dam between

Surplus

*P.O.
Surplus
Public Road
to the dump*

*\$100.00
from Surplus
2150.00
on Surplus*

yes

yes

*650.00
Surplus*

Rodney Cross' and Herbert Mason's, 3. on Hicks Pond opposite the homestead of Leo Cole, and take the necessary funds from the Fire Equipment Fund. *yes*

Art. 45. To see if the town will vote to raise and appropriate the sum of \$1000.00 to pay truck note due December 31st, 1958. *yes*

Art. 46. To see what sum of money the town will vote to raise and appropriate for cleaning and repairing the town hall. *# 500 Sample*

Art. 47. To see if the town will appoint a committee of citizens who will work in cooperation with the superintending school committee to investigate Greenwood school needs, said committee to work and study with similar committees from neighboring towns to gather pertinent data relative to forming an administrative unit under the so-called Sinclair Education Act; said committee to make a report of their findings to the citizens at the next regular town meeting or at a special meeting called for the purpose. *Comm*

Art. 48. "To see if the town will vote to appropriate the sum of \$400.00 to cooperate with the Maine Forest Service and Federal Government in control of white pine blister rust, in accordance with Revised Statutes, Chapter 36, Section 69." *P. Dore*

Art. 49. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of such meeting for the purpose of correcting the list of voters.

Hereof fail not and have you this warrant with your doings thereon.

Given under our hands at Greenwood this first day of February, 1958.

NESTOR TAMMINEN

HARRY M. SWIFT

ANDREW E. HAWKINS

Selectmen of Greenwood

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$$\begin{array}{r} 264 \\ 169 \\ \hline 128 \end{array}$$

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$$\begin{array}{r} 410 \\ 384 \\ \hline 26 \end{array}$$

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